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December 30, 2024

**By ECF**

The Honorable Sean H. Lane  
United States Bankruptcy Judge  
Southern District of New York  
300 Quarropas Street  
White Plains, New York 10601

Re: *United States v. Manchanda*, Adv. Proc. No. 24-7010 (SHL)

Dear Judge Lane:

This Office represents the United States of America (the “Government” or “United States”), in the above-referenced adversary proceeding against debtor Rahul Dev Manchanda (“Debtor” or “Defendant”). I write to respectfully request a sixty-day discovery extension, from January 6, 2025, to March 6, 2025, so that the Government can continue to seek discovery from Debtor’s former accountant.

As the Court is aware, in August 2024, the Government notified Defendant of its intent to serve subpoenas pursuant to Federal Rule of Bankruptcy Procedure 9016 (the “Subpoenas”) on two accountants who prepared Defendant’s tax returns in the years leading up to Defendant’s bankruptcy, Michael Arons and Marc Albaum (the “Accountants”). The Defendant had previously consented to the United States receiving materials related to his tax returns in the bankruptcy proceeding. *See* ECF No. 20-2. After Defendant received notice of the Subpoenas, he withdrew his consent and proceeded to object to the Subpoenas based on the tax-preparer privilege. *See* ECF Nos. 18, 21, 23.

On October 2, 2024, the Court overruled Defendant’s objection and authorized the United States to serve the Subpoenas pursuant to 26 U.S.C. § 7216(b)(1)(B). ECF No. 32. On October 17, 2024, the Government renewed its notice to Defendant that it would serve the Subpoenas on the Accountants. On October 18, 2024, Defendant filed an untimely notice of appeal of the Court’s Order (more than 14 days after it was entered, *see* Fed. R. Bankr. P. 8002). ECF No. 36. Defendant has not sought a stay of the Court’s order pending appeal.

In December 2024, Mr. Albaum produced documents to the Government in compliance with the Government’s subpoena. The undersigned has had several conversations with counsel for Mr. Arons, who has indicated he would like to comply with the Government’s subpoena but has resisted doing so while Defendant’s appeal of the Court’s Order is outstanding. Thus, to try and move forward with discovery, on December 20, 2024, the Government submitted a letter motion to the District Court seeking a conference regarding its anticipated motion to dismiss Defendant’s untimely appeal, which Defendant has also failed to prosecute. *See* Case No. 24 Civ. 8387 (PMH), ECF No. 2. On December 23, 2024, the Court directed Defendant to file a response

to the Government's letter by January 2, 2025, and on December 27, 2024, Defendant's response was docketed. Case No. 24 Civ. 8387 (PMH), ECF Nos. 3, 4.

Accordingly, the Government respectfully requests that the Court extend the Government's discovery deadline by sixty days to allow the Government to proceed with its motion to dismiss the appeal with the District Court and to continue its discussions with Mr. Arons' counsel regarding compliance with the subpoena.

I thank the Court for its consideration of this request.

Respectfully,

EDWARD Y. KIM  
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